

# 2008 California Volunteer Manual

## Introduction Section

### FILING REQUIREMENTS FOR MOST CLIENTS

Read down the first column to find your client's filing status at the end of 2008. Read across to find the age of your client at the end of 2008 and the number of dependents they claim for 2008. File a return if **either** the California gross income or the California adjusted gross income exceeds the listed amount for their filing status, age, and number of dependents.

On 12/31/2008 my clients' filing status was:	And my clients' age was:	California Gross Income			California Adjusted Gross Income		
		Number of dependents			Number of dependents		
		0	1	2 or more	0	1	2 or more
<b>Single or Head of household</b>	Under 65	14,845	25,145	32,870	11,876	22,176	29,901
	*65 or older	19,795	27,520	33,700	16,826	24,551	30,731
<b>Married filing jointly/RDP or Married filing separately/RDP (with combined incomes*)</b>	Under 65 (both spouses)	29,690	39,990	47,715	23,752	34,052	41,777
	*65 or older (1 spouse)	34,640	42,365	48,545	28,702	36,427	42,607
	*65 or older (both spouses)	39,590	47,315	53,495	33,652	41,377	47,557
<b>Qualifying widow(er)</b>	Under 65		25,145	32,870		22,176	29,901
	*65 or older		27,520	33,700		24,551	30,731
<b>Dependent of another person. (Any filing status)</b>	Any age	More than your clients' standard deduction * Married filing separate may have different requirements.					

**California Gross Income** is all income your clients' received in the form of money, goods, property, and services that are not exempt from tax. Gross income does not include any adjustments or deductions.

**California Adjusted Gross Income (AGI)** is your clients' federal adjusted gross income from all sources reduced or increased by all California income adjustments.

*\* If your clients' 65<sup>th</sup> birthday is on January 1, 2009, they are considered to be age 65 on December 31, 2008.*